

## Article - Tax - General

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§9-329.

(a) Except as otherwise provided in § 10-226 of the State Government Article, before the Comptroller takes any action under § 9-328 of this subtitle, the Comptroller shall give the person against whom the action is contemplated an opportunity for a hearing before the Comptroller.

(b) (1) The Comptroller shall give notice and hold the hearing in accordance with Title 10, Subtitle 2 of the State Government Article.

(2) The notice shall be sent so that the applicant has at least 5 days' notice before the hearing.

(c) The Comptroller may administer oaths in connection with any proceeding under this section.

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